

FILED
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CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF OHIO
CLEVELAND

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,)	<u>S U P E R S E D I N G</u>
)	<u>I N D I C T M E N T</u>
Plaintiff,)	JUDGE BENITA Y. PEARSON
v.)	CASE NO. 4:20CR00342
TERRIS CHANLEY BAKER, ROBERT J. ROHRBAUGH, II,)	Title 18, United States Code, Sections 287, 371, 641, 1956(h), and 2; Title 26, United States Code, Section 7206(1)
Defendants.)	
)	

GENERAL ALLEGATIONS

At all times relevant to this Superseding Indictment:

1. The Internal Revenue Service (“IRS”) was an agency of the Department of the Treasury. The IRS had the responsibility for the ascertainment, computation, assessment, and collection of taxes, including income taxes. The Department of the Treasury was an agency of the United States.
2. Defendant TERRIS CHANLEY BAKER (“BAKER”) was a resident of Canton, Ohio, in the Northern District of Ohio, Eastern Division.
3. Defendant ROBERT J. ROHRBAUGH, II, (“ROHRBAUGH”) was an attorney licensed by the Supreme Court of the State of Ohio on or about November 8, 1999. ROHRBAUGH’s primary office location was in Youngstown, Ohio, in the Northern District of Ohio, Eastern Division.
4. Brandon R. Mace (“Mace”) (named but not charged herein) was a resident of the Northern District of Ohio, Eastern Division. Mace was incarcerated in the U.S. Bureau of Prisons from approximately November 2012 through July 2016. Mace was initially housed at

Federal Correctional Institute (“FCI”) Gilmore in Glenville, West Virginia, and was later transferred to FCI Danbury, in Danbury, Connecticut.

COUNT 1

(Conspiracy to Commit Offenses against the United States, 18 U.S.C. § 371)

The Grand Jury charges:

5. The allegations contained in paragraphs 1 through 4 of the Superseding Indictment are re-alleged and incorporated by reference as if fully set forth herein.
6. From in or around January 2015 through in or around September 2015, the exact dates being unknown to the Grand Jury, in the Northern District of Ohio, Eastern Division, and elsewhere, Defendants TERRIS CHANLEY BAKER and ROBERT J. ROHRBAUGH, II, and Brandon R. Mace (named but not charged herein) and others known and unknown to the Grand Jury, did knowingly and intentionally combine, conspire, confederate, and agree to commit one or more federal offenses, to wit:
 - a. To willfully and knowingly steal, purloin and convert to their own use, and without authority dispose of property of the United States exceeding \$1,000.00 in value belonging to the United States Department of Treasury, an agency of the United States, in violation of Title 18, United States Code, Section 641; and
 - b. To make and present to the United States Department of Treasury, a department and agency of the United States, a false, fictitious and fraudulent claim against the United States, knowing that the claim was false, fictitious and fraudulent, in violation of Title 18, United States Code, Section 287.

OBJECT OF THE CONSPIRACY

7. The objects of the conspiracy were: (i) to file and cause to be filed with the IRS federal income tax returns containing false, fictitious, and fraudulent claims for tax refunds in the names of various fictitious entities and (ii) to obtain and attempt to obtain by means of false claims fraudulent tax refund checks for the enrichment of the co-conspirators and others.

MANNER AND MEANS OF THE CONSPIRACY

8. To obtain the objects of the conspiracy, Defendants and others employed the following manner and means:

- a. Defendants and their co-conspirators created and caused to be created fictitious business entities and trusts.
- b. Defendants and their co-conspirators obtained Employer Identification Numbers for the fictitious entities.
- c. Defendants and their co-conspirators prepared and caused to be prepared U.S. Corporation Income Tax Return, IRS Forms 1120, and U.S. Income Tax Return for Estates and Trusts, IRS Forms 1041, for the fictitious entities, which falsely reported large tax withholdings that never existed.
- d. Defendants and their co-conspirators filed and caused to be filed false claims for tax refunds with the IRS.
- e. Defendants and their co-conspirators caused and attempted to cause the IRS and the United States Department of Treasury to generate fraudulent income tax refund checks to the fictitious entities.

f. Defendants and their co-conspirators obtained and attempted to obtain United States Department of Treasury refund checks to which they were not entitled and for their own use and benefit.

OVERT ACTS

9. In furtherance of the conspiracy and to achieve its objectives, one or more members of the conspiracy committed the following overt acts, among others, in the Northern District of Ohio, Eastern Division, and elsewhere:

a. On or about the dates listed below, Mace caused the following false income tax returns for tax year 2014 to be prepared in the name of the following fictitious claimants and filed with the IRS, resulting in the following false refund claims, each filing constituting a separate overt act:

	FILING DATE	FILER NAME	IRS FORM	REFUND CLAIMED
1	March 25, 2015	Speed Werks, LLC	1120	\$1,352,779
2	March 3, 2015	J.M. Glass Investment Trust	1041	\$918,568
3	March 15, 2015	Mace Family Trust	1041	\$987,767
4	March 1, 2015	Mace Financial Services, Inc.	1120	\$460,383
5	March 5, 2015	Monarch Investment Trust	1041	\$3,980,788
6	March 1, 2015	Monarch Manufacturing, Inc.	1120	\$778,744
7	March 15, 2015	Iron Star Metals	1120	\$470,256

b. On or about May 22, 2015, based on the false and fraudulent return for Speed Werks, Mace caused the IRS and the United States Department of Treasury to mail to Arlington, Texas, a United States Treasury Check in the amount of \$1,352,779, made payable to Speed Werks ("Refund Check").

c. On or about July 3, 2015, A.R. (known to the Grand Jury but not charged herein) mailed the Refund Check via priority mail from Arlington, Texas, to Chanley Holdings at XXXX Fletcher Avenue, N.E., Canton, Ohio.

d. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject "Idea," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	June 14, 2015 6:34 PM	Mace	BAKER	Idea	when you get a chance go to www.keybank.com, open me up a personal checking and savings, it shouldn't cost more than \$10.00, my ss XXXXX3051, my dl; XXXXXX59 dob XX-XX-XX77 mom's maiden: XXXX, you should be able to answer the security questions. That will make it easy for you to make the fruit drop, and of course make things quick do this asap please
2	June 17, 2015 6:57 PM	BAKER	Mace	Idea	I will get on top of this ASAP. Also I need you know the name of the company that has them finances as well as its EIN number and also the name of the company that it is going to end it's EIN Number as possible so he can take a look at it he said
3	June 17, 2015 7:49 PM	Mace	BAKER	Idea	Chan-Lee holdings is a holding entity for a financial services company. If SPEEDWERKS were to have a client services contract, it would act as a buffer for the holding firm. At that point the dissolving of SpeedWerks could occur, and it's remaining assets can be merged into Monarch. What do you think? that would cut out a middle man, and give Chan Lee an income bonus that would have gone to G!!!! let me know if you agree....
4	June 17, 2015 8:58 PM	Mace	BAKER	Idea	The company is SpeedWerks L.L.C. it's ein# is 51-XXXXXXX, and it will be terminating into Monarch of Ohio, INC. Monarch was incorporated in 2012 by me SpeedWerks was a 2004 single member L.L.C. of mine from 2003. As far as monarch goes, I don't have the EIN for it off hand. Let me know what he says.....
5	June 18, 2015 3:49 PM	Mace	BAKER	Idea	not a problem, but you will have to go to the Ohio sec. of state website, and look up monarch of Ohio, and get the information : how many shares of common stock, and the par value of those shares. Once you discover (I think it was 1000 shares at \$1.00 per share.) I will draw up a contract, and you will then print off an articles of incorporation amendment form where you will

	Date/Time	Sender	Recipient	Subject	Content
					be named CFO, administrator of Monarch of Ohio, and any subsidiaries that arise out of it
6	June 18, 2015 3:55 PM	Mace	BAKER	Idea	I am going to type out the financial services agreement tonight, that will indemnify Chan-Lee holdings from any fiscal liability from any potential or hypothetical accounting errors, or wrongdoing committed by its clients. Also then there will be an agreement in place where Chan-Lee has complete access to all available funds belonging to their client. Understand?

e. On or about the date and time listed below, Mace sent BAKER the following email with the subject "thanks again":

	Date/Time	Sender	Recipient	Subject	Content
1	June 14, 2015 10:00 PM	Mace	BAKER	thanks again	I know that times are tough, this is the worst [part when you are waiting for the fruits..... we will be okay, we have made it this far.... we are going to make all the haters eat s--t! we can't be stopped. I hope you know this is some next level s--t we are waiting on.... When it comes, and it is coming, we need to try to get as much liquid as we can, and keep it moving.....we also need to be very discreet. I like your idea, we need to get into apartments and houses.... well, luv u bro tty!!!!

f. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject "a thought," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	June 19, 2015 9:25 AM	Mace	BAKER	a thought	Was just thinking that chan-ley could be the defacto asset manager for a number of parties involved. What do you think? sent out the appropriate docs today. Btw keep contact with I, to find out if ANY THING ARRIVES at the location.....
2	June 19, 2015 6:32 PM	BAKER	Mace	a thought	It's called CHANLEY Holdings and I have been on her everyday nothing else has come she calls

	Date/Time	Sender	Recipient	Subject	Content
					me and let me know I'm on top of it I got you bro trust me okay
3	June 19, 2015 8:40 PM	Mace	BAKER	a thought	I do, I did not know how to spell it, I will correct the documents that I typed today, thanks for the correction! I know you are on top of her. just try to remember most correspondence is received during the first 10 days of the month from that organization. no problems, you will like the contracts that I drew up today to indemnify. I have created another masterpiece!!!! love you bro ttyl!!!!
4	June 20, 2015 1:41 PM	Mace	BAKER	a thought	so, I just finished two power of attorney naming you, and CHANLEY Holdings as the POA, this document further Insulates, and indemnifies you and Chanley from any shenanigans. What I hope to accomplish is a way for you to liquidate the assets of all involved entities, and form a new and stronger entity! ttyl, love you bro!!!!!!

g. On or about the date and time listed below, Mace sent BAKER sent the following email with the subject "morning":

	Date/Time	Sender	Recipient	Subject	Content
1	June 19, 2015 6:20 AM	Mace	BAKER	morning	good morning brother I am sending you that POA this morning. I intend to draft a contract indicating that you are to receive 50% of monarch of Ohio incorporated stock and that you are authorized to make all decisions in my absence. okay?

h. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject "question," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	June 21, 2015 5:22 PM	Mace	BAKER	question	Bro, the statement what exactly does it say at the top? Does it have the following sections? : Income Tax Payments and credits Over payments And at the bottom does it have a section titled "other information"? I need to know exactly what it says so I can estimate the time it will take to receive our stipend

	Date/Time	Sender	Recipient	Subject	Content
2	June 22, 2015 7:07 AM	BAKER	Mace	question	it says to visit our page at www.irs.gov/cp133 D says for tax forms instruction and publications please visit the same website address or call 1 800 tax forms and instructions to keep this notice for our records and if we need assistance please do not hesitate to contact them

i. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject "bro," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	June 22, 2015 7:02 AM	BAKER	Mace	bro	I'm going to try to keep an eye out for them you know [portion omitted] I will keep looking out for them just send them to the address on Fletcher from here on out
2	June 22, 2015 8:09 AM	Mace	BAKER	bro	[portion omitted] it'll all work out, crazy stuff but, it'll all work out. I will send any letters to you on fletcher, btw we need to do something to make sure the fruits go to a place where we can receive them.
3	June 22, 2015 7:24 PM	Mace	BAKER	bro	shredder.....no harm.....it's trash, you know.....asta lavista..... anything else?

j. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject "call," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	June 22, 2015 2:36 PM	BAKER	Mace	Call	What do you think would be the best solution for a place for the fruits to be planted
2	June 22, 2015 3:50 PM	Mace	BAKER	Call	Idk at this moment, but, when the letters get there it'll give us a clearer view of the big picture...
3	June 22, 2015 6:51 PM	BAKER	Mace	Call	just got a letter from the alphabet people about Monarch manufacturing Inc it states that it's in debt 1,839,412.15 and this amount is owed now
4	June 22, 2015 7:51 PM	Mace	BAKER	Call	remember this is a game of averages.....it's all about the #####'s

k. On or about the date and time listed below, Mace sent BAKER sent the following email with the subject "favor":

	Date/Time	Sender	Recipient	Subject	Content
1	June 22, 2015 6:57 AM	Mace	BAKER	favor	Can you please google the royal bank of the grand caymen islands? Try to find out what the procedure is for opening an account, and how transactions are completed??? [portion omitted]

l. On or about the date and time listed below, Mace sent BAKER the following email with the subject "morning..":

	Date/Time	Sender	Recipient	Subject	Content
1	June 22, 2015 8:11 AM	Mace	BAKER	morning..	12 days or so we should be hearing something!

m. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject "to the rescue," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	June 24, 2015 1:06 AM	BAKER	Mace	To the Rescue	I received a letter from the same people this time the letter stating that Iron Star Manufacturing is now in debt \$1,479,438.63 I wish it was the other way around but it's not
2	June 24, 2015 7:38 PM	Mace	BAKER	To the Rescue	please don't trip, it was designed that way holla at me if you hear something else. I got a big letter coming your way, it'll require your attention asap.
3	June 25, 2015 9:21 PM	BAKER	Mace	To the Rescue	I have every letter and every email ever sent so that you can see when you come home how true to you I am there will be no discrepancies in the one thing I never ever want is for us to ever have a disagreement or fall out about money. [portion omitted]
4	July 1, 2015 6:06 PM	BAKER	Mace	To the Rescue	[portion omitted] A letter came today in regards to iron star metals they are in debt \$793,666.67

n. On or about the date and time listed below, BAKER sent Mace the following email with the subject "ugh":

	Date/Time	Sender	Recipient	Subject	Content
1	June 23, 2015 3:51 PM	BAKER	Mace	ugh	Understanding Your CP133 Notice We made changes to your tax return because we believe there s a miscalculation on your return. As a result of these changes, there s an overpayment on your account. What you need to do Read the notice carefully. It will explain the changes we made. Compare the figures on the notice with your tax return. If you agree with the changes we made, correct the copy of your tax return that you kept for your records. If you don't agree with the changes, contact us within 10 days from the date of your notice by calling the toll free number listed on your notice or by mailing the completed contact stub with any correspondence or documentation. If you haven't already, you should receive a refund of the overpayment within four to six weeks if you owe no other taxes or debts we're required to collect. You don t need to take any further action.

o. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject "great news," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	July 1, 2015 6:21 PM	BAKER	Mace	Great news	I am really working on something to get some income and quickly so just bear with me today or sometime tomorrow something should happen and I'll have something for you ASAP I promise bro and nothing came in the mail today from that lady either
2	July 1, 2015 8:06 PM	Mace	BAKER	Great news	it is registered, it hasn't arrived yet! don't worry, I seen the act. doc! It's real!!! last u8nit

	Date/Time	Sender	Recipient	Subject	Content
3	July 8, 2015 5:27 PM	BAKER	Mace	Great news	I just got off the phone with Robert he said that he sent the paperwork out that same day so you should be done got it by now but L told me that even though it was overnighted it still will take 2 to 3 days because of how far away it is he also told me there is a quicker and easier way to get all of this done that he himself can file the paperwork to get the company transfer from Texas to here and all he needs is a verbal verification of you he said it will only cost us \$150 to do everything and he will collect payment later on that but he said he can take care of everything and have the necessary stuff in place before the end of the week so we can make the deposit but he needs for you to hurry and call him ASAP even if he's not there you can talk to his secretary and notify her that it's OK and he can go ahead and proceed with that he said so contact him ASAP
4	July 14, 2015 5:23 PM	Mace	BAKER	Great news	when you get time today go to www.sos.state.oh.us; check the name register for the new entity (SWLLC); see if the state has recognized it yet or at least reserved the name...Please.....
5	July 15, 2015 3:06 PM	BAKER	Mace	Great news	Please get in touch with me asap very important... C called me..everything ain't came back yet but she got enough info offline so i can get things taken care of today.try to call asap so I can know who to give what to after I get it taken care of. Call asap
6	July 15, 2015 3:31 PM	Mace	BAKER	Great news	cant call no minutes, I have An approved legal call to call C tomorrow, at 9:30, If I can I will get the important info to you asap!!!! I think I found a good deal!!!!

p. On or about the date and time listed below, Mace sent BAKER the following email with the subject "can":

	Date/Time	Sender	Recipient	Subject	Content
1	July 9, 2015 12:44 PM	Mace	BAKER	can	can you please call my lawyer and ask for his email,let him know he can communicate with me via email. thank you. I appriciate you help in this matter.

q. On or about the date and time listed below, BAKER sent Mace the following email with the subject "things done":

	Date/Time	Sender	Recipient	Subject	Content
1	July 13, 2015 11:27 AM	BAKER	Mace	Things done	You can notify your buddy that everything is all good as soon as I get that call tomorrow the things are clear I'll deposit and send you the money I will get that money out to all the people who you said and make sure everything is all good for you I'm not going to leave you hangin or put you in the unneeded or unnecessary predicament in there I know how that is especially when you don't have anybody and I would never ever put you in harms way nor in a situation like that so just tell him and everybody else who imposed to handle things with that everything will be all good tomorrow and I will get that account opened up to you or should I say for you here shortly this soon as I get back[portion omitted]

r. On or about the date and time listed below, Mace sent BAKER the following email with the subject "good morning lil bro":

	Date/Time	Sender	Recipient	Subject	Content
1	July 11, 2015 10:50 PM	Mace	BAKER	Good Morning Lil Bro	do you ever think when I blow your phone up that I NEED to talk to you for a minute? I need to talk to you about something important.....I know you need Tee time, but bro, I've been trying to talk to you since 6 pm, I have asked you several times about you opening me an account at KEY. [portion omitted] Please Tee for my piece of mind, can you please set up an account at key for me? My DL# is #####, and it expires 6-20-2018. The account should be addressed to Erie, not Canton, and it needs to be a business acct for the Mace Family Trust [portion omitted]

s. On or about July 13, 2015, ROHRBAUGH registered Speed Werks with the State of Ohio as a foreign Limited Liability Company under the laws of the State of

Texas, listing BAKER as the registered agent with a mailing address of XXXX Fletcher Avenue, N.E., Canton, Ohio.

t. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject "no more drama," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	July 13, 2015 10:51 PM	BAKER	Mace	No more Drama	No mail today and I didn't hear anything from Bobby so I will take it that I'll hear something from him tomorrow and hopefully some mail will be coming so you know I'm going to keep you posted love you bro
2	July 14, 2015 6:28 AM	Mace	BAKER	No more Drama	ok, thank you, my lawyer mailed the articles to the state on Friday, they probably got it on sat. you can run a name check on the secretary of state website to see if the new entity is registered of pending, it may have been processed yesterday, if not it will be today, tomorrow at the latest....love you too bro!

u. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject "relax," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	July 14, 2015 6:06 PM	BAKER	Mace	relax	I know things are little stressful right now at the moment but I promise you I am on top of this already got the letterhead made and everything I got you little bro
2	July 14, 2015 6:11 PM	Mace	BAKER	relax	alright thank you..... i appreciate everything.....it's been 4 weeks since the notice, we should see some action there soon, that's why I asked you to do the key thing for me
3	July 15, 2015 12:42 PM	Mace	BAKER	relax	haven't heard from you today, everything good? did you call Bobby like you promised? I figured you'd have atleast let me know what he said. Did you check the secretary of state web site? Hit me back bro.... PLEASE>>>

v. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject “when you get a chance,” each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	July 14, 2015 5:23 PM	Mace	BAKER	when you get a chance	when you get time today go to www.sos.state.oh.us; check the name register for the new entity (SWLLC); see if the state has recognized it yet or at least reserved the name...Please.....
2	July 15, 2015 1:36 PM	BAKER	Mace	when you get a chance	I checked that site you asked me to yes everything is up and running it has been affectives since Monday. I have called Bobby again is still haven't got an answer from him or his secretary so what do you want me to do now on me all I got to do is print this thing out and take it to where D taken and get things started right says Bobby hasn't return my call or let me know what's going on yet
3	July 15, 2015 2:35 PM	Mace	BAKER	when you get a chance	print it out!!!!!! mr. president, go open up an account for the deal, then deposit! Some times you gotta blow the office phone up to get c to answer! keep trying!!!!
4	July 15, 2015 5:21 PM	BAKER	Mace	when you get a chance	C looked out...Robert sent us to his to assure if we needed him everything went smooth..all open but hold for 9 days because of amount. No issues though...all good.
5	July 15, 2015 8:46 PM	Mace	BAKER	when you get a chance	how'd she look out? I'm glad things went well today! Good to know! Whats going on with you? how you feeling? talk to me bro! I can't call until the 28th! leave a message with Bobby and tell him that I'll be calling at 9:30 am tomorrow! you have a good evening ttyl! love you bro@!

w. On or about the date and time listed below, Mace sent BAKER sent the following email with the subject “morning”:

	Date/Time	Sender	Recipient	Subject	Content
1	July 15, 2015 7:20 AM	Mace	BAKER	morning	Good morning, I hope all is well for you today!~!!! I have had itchy palms all week, I'm hopping today is the day that dreams come true! I feel like things are going to be good today! hit me up as soon as you can! I am praying for all good ! let me know the verdict when you call C and bobby! ttyl love you bro!!!!1

x. On or about July 15, 2015, BAKER and ROHRBAUGH opened and caused to be opened KeyBank business checking account ending in x6463 in the name of Speed Werks (the "KeyBank Account"), for which BAKER was the sole authorized signer.

y. On or about July 15, 2015, BAKER and ROHRBAUGH deposited and caused the deposit of the Refund Check, which was endorsed "Brandon Ray Mace, Speed Werks, LLC, for payment to Chanley Holdings," into the KeyBank Account.

z. On or about the date and time listed below, Mace sent BAKER the following email with the subject "bobby":

	Date/Time	Sender	Recipient	Subject	Content
1	July 16, 2015 9:23 AM	Mace	BAKER	bobby	I have a scheduled legal call @ 9:30am. hopefully he will be in his office.... I will get some things sorted out.....

aa. On or about the date and time listed below, Mace sent BAKER the following email with the subject "good morning":

	Date/Time	Sender	Recipient	Subject	Content
1	July 16, 2015 11:53 AM	Mace	BAKER	good morning	okay good just wanted to let you know what was up, if you don't hear from me for several days you know what to do.... if you have to contact him tell him to call up here and demand to talk to me. on another note, we need to put him and g on a retainer, give him like 5k for a retainer for me. just stay up! bro, I

	Date/Time	Sender	Recipient	Subject	Content
					am good right now.... my unit manager said I'd be gone in like two weeks....

bb. On or about the dates and times listed below, Mace and ROHRBAUGH sent the following emails with the subject "hello old friend," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	July 17, 2015 12:07 PM	Mace	ROHRBAUGH	hello old friend	I'm glad to have you back in my life, I've missed you, it has shown me how powerful Karma really is, I will talk to you soon I pray.....let me know if you need anything from me, there is more to come your way!
2	July 17, 2015 3:06 PM	ROHRBAUGH	Mace	hello old friend	This email is now working. You can call or email me here for communication.
3	July 17, 2015 4:37 PM	Mace	ROHRBAUGH	hello old friend	ok thank you! Terris said that things went ok! I hope you and yours are well! next Friday after everything falls into place, I'd like it very much if you would form an Ohio trust for me, Mace Family, or B.R. Mace Family trust, ok? Thank you Attorney Rohrbaugh
4	July 17, 2015 7:06 PM	ROHRBAUGH	Mace	hello old friend	Will do!
5	July 17, 2015 8:06 PM	Mace	ROHRBAUGH	hello old friend	I am about 2 weeks out from leaving from the halfway house, once things fall into place, I have an Ohio Corporation called Monarch of Ohio, Incorporated, I'd like to transfer the ownership of to the new trust, so that I may be permitted to work for Monarch of Ohio once in the halfway house. I am going to CCA up on Market street, once there you can probaly see me

	Date/Time	Sender	Recipient	Subject	Content
					there with out any problems, so other items can be discussed. I will have more work for you.....
6	July 18, 2015 9:36 AM	ROHRBAUGH	Mace	hello old friend	I will rough out a trust agreement and then go over the particular details at that time
7	July 18, 2015 9:47 AM	Mace	ROHRBAUGH	hello old friend	ok, Please call terris this morning, I believe there has been some movement in the process as of midnite, so it may be of benefit to contact him to day to arrange your fees! I believe there is now some liquidity.. his # is 330-209-xxxx... I'll try to be in contact later, I have some details that I need to go over with you. Thanks
8	July 18, 2015 1:49 PM	Mace	ROHRBAUGH	hello old friend	apparently he was wrong. sorry.... he must have misread it
9	July 18, 2015 4:21 PM	ROHRBAUGH	Mace	hello old friend	I think that shows the deposit was made. The bank advised that because it's a new account there is a 9 day hold.
10	July 18, 2015 4:32 PM	Mace	ROHRBAUGH	hello old friend	ok that makes sense, he told me last evening, that it posted....
11	July 18, 2015 4:33 PM	Mace	ROHRBAUGH	hello old friend	thank you sir!

cc. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject "good morning...," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	July 18, 2015 10:08 AM	Mace	BAKER	good morning.....	hey bro how are things shaking out? holla @ your boy!!! expect a call from bobby this day, if you can after you get things situated try to get back in to key, and get a payment drawn out to him, and meet him today. Also explain that I need to talk to him ASAP please Thanks bro!!!!!! love you hope you enjoy your day!!!!
2	July 18, 2015 1:06 PM	BAKER	Mace	good morning.....	They said the funds are there but not able to be accessed yet I tested you last night and went this morning tell Bobby I can screen shot things for him to show him but we still can get nothing out yet

dd. On or about the dates and times listed below, Mace and BAKER sent the following emails with the subject "legal chat," each email constituting a separate overt act:

	Date/Time	Sender	Recipient	Subject	Content
1	July 20, 2015 12:51 PM	BAKER	Mace	Legal chat	I had a brief chat with Bobby via text message and he said that he would try to speed things up for us so hopefully we will have some great news with in the next day or two I will keep you posted okay little bro
2	July 20, 2015 4:57 PM	BAKER	Mace	Legal chat	Fwd: Apparently the hold is because it's a new account. Since 911 it's law that all new accounts have 10 day holds That was the response I got back so I'm assuming we have to wait the whole time

All in violation of Title 18, United States Code, Section 371.

COUNT 2

(Aiding and Abetting Theft of Government Property, 18 U.S.C. §§ 641 and 2)

The Grand Jury further charges:

10. The factual allegations contained in paragraphs 1 through 4 and 9 of the Superseding Indictment are re-alleged and incorporated by reference as if fully set forth herein.

11. On or about July 15, 2015, in the Northern District of Ohio, Eastern Division, and elsewhere, Defendants TERRIS CHANLEY BAKER and ROBERT J. ROHRBAUGH, II, and Brandon R. Mace (named but not charged herein), aiding and abetting one another, willfully and knowingly did steal, purloin and convert to their own use, and without authority dispose of property of the United States exceeding \$1,000.00 in value belonging to the United States Department of Treasury, an agency of the United States, to wit: a federal income tax refund check in the amount of approximately \$1,352,779, in violation of Title 18, United States Code, Sections 641 and 2.

COUNT 3

(Aiding and Abetting False Claims against the United States, 18 U.S.C. §§ 287 and 2)

The Grand Jury further charges:

12. The factual allegations contained in paragraphs 1 through 4 and 9 of the Superseding Indictment are re-alleged and incorporated by reference as if fully set forth herein.

13. On or about July 15, 2015, in the Northern District of Ohio, Eastern Division, and elsewhere, Defendants TERRIS CHANLEY BAKER and ROBERT J. ROHRBAUGH, II, and Brandon R. Mace (named but not charged herein), aiding and abetting one another, made and presented to the United States Department of Treasury, a claim against the United States which Defendants TERRIS CHANLEY BAKER and ROBERT J. ROHRBAUGH, II, and Brandon R. Mace, then and there knew to be false, fictitious, and fraudulent, that is, Defendants TERRIS CHANLEY BAKER and ROBERT J. ROHRBAUGH, II, and Brandon R. Mace, endorsed and deposited at a branch location of KeyBank in the Northern District of Ohio, Eastern Division, a fraudulently obtained federal income tax refund check in the amount of approximately \$1,352,779, which check was issued by the United States Department of Treasury in the name of Speed Werks LLC in connection with the filing by Defendants TERRIS CHANLEY BAKER

and ROBERT J. ROHRBAUGH, II, and Brandon R. Mace of a fraudulent U.S. Corporation Income Tax Return, Form 1120, for tax year 2014.

In violation of Title 18, United States Code, Sections 287 and 2.

COUNT 4
(Conspiracy to Commit Money Laundering, 18 U.S.C. § 1956(h))

The Grand Jury further charges:

14. The factual allegations contained in paragraphs 1 through 4 and 9 of the Superseding Indictment are re-alleged and incorporated by reference as if fully set forth herein.

15. From in or around June 2015 through in or around April 2016, the exact dates being unknown to the Grand Jury, in the Northern District of Ohio, Eastern Division, and elsewhere, Defendants TERRIS CHANLEY BAKER and ROBERT J. ROHRBAUGH, II, and Brandon R. Mace (named but not charged herein), and others both known and unknown to the Grand Jury, did knowingly and intentionally combine, conspire, confederate and agree together to knowingly and intentionally conduct and attempt to conduct a series of financial transactions affecting interstate commerce, which transactions involved the proceeds from a specified unlawful activity; that is, violations of Title 18, United States Code, Section 641, knowing that the transactions involved the proceeds of some form of unlawful activity, and knowing that they were engaging in a monetary transaction in criminally derived property of a value greater than \$10,000 derived from said unlawful activity, in violation of Title 18, United States Code, Section 1957.

ACTS IN FURTHERANCE OF THE CONSPIRACY

16. In furtherance of the conspiracy and to achieve its objectives, one or more members of the conspiracy committed the following acts in furtherance, among others, in the Northern District of Ohio, Eastern Division, and elsewhere:

a. On or about the dates and times listed below, Mace and BAKER sent the following emails, in which they discussed purchasing vehicles, each email constituting a separate act in furtherance:

	Date/Time	Sender	Recipient	Subject	Content
1	June 23, 2015 4:51 PM	BAKER	Mace	To the Rescue	[portion omitted] I had a chance to look at and read about the Black Ops f150 and f250 they are so bad-ass. but the jagwire that I like is the XF it's the replacement to the X type and S type jag wires the one that you are thinking about is the new sports car that F typebut the jagwire that I like is that expensive it's the replacement to the x type and s type jaguar the I that you are thinking about is the new sports car the f type. Personally I really like Luxury Sport Cars but I am torn between one and a bad ass truck right now but I'll probably go with the car more than likely.
2	June 23, 2015 5:22 PM	Mace	BAKER	To the Rescue	you can get both if you want, this is the begining! I say you can have what you want you deserve it.... I want a new challenger, it has to be either matte black (an option for 2015) or the sublime green (another option for 2015)! black rims etc..... you can find it for me please.... thats what I want seriously, it has to have a hemi.... I want for us to have atleast on truck..... let me know what you think
3	July 9, 2015 5:24 PM	Mace	BAKER	thoughts	just a few thoughts.... first, look at the ford website and see if green is an optional color for the mustang, if so, see if you can locate me a mustang gt premium in that green, with nav, etc. I gotta get the track pack with the big brembo brakes and the recaro seats..... if the mustang is not available in green my next color choice is black. however it has to be equipped with the recaro seats, and brembo brakes. I do like the challenger, it is something we can get into when the finances improve. I think it will be smart to be on top of the market, since the challenger is basically cosmetic changes, we can look at a older model.... just food for thought.

	Date/Time	Sender	Recipient	Subject	Content
4	July 10, 2015 9:05 AM	Mace	BAKER	Things done	the dealer is F.E.R. Inc. the number is XXX-XXX-9007, the dealer cell phone is XXX-XXX-3805, they have the 2003 Silverado ext cab it's the preferred 2wd, it's \$6990; there is a 2005 Silverado reg. cab short bed, it is \$5990.00; and there is a 2008 scion xb for \$6990; Capital Motors in canton the # is 330-754-6801 they have a 2009 Yukon for \$14,995, i think that would be an ok beat around for me, the pickup would be for the business, the Tahoe for me, and we could pick up a inexpensive newer project, 2005 and up mustang, or 2008 and up challenger rt it's all about stretching the budget in a healthy manner my stuff don't have to be too new, I've already done that.....
5	July 10, 2015 10:04 PM	Mace	BAKER	classics	bro when you get a chance check out www.PhilStalling.com they have a 1962 chevy Impala (one of my all time favorite cars) they are asking \$15,000.00, the stock # is cc-2-219478 they also have a very cool 1969 camaro for \$19,900.00 the stock # is cc-1-262557; the junction auto family in chardon has a 1963 impala ss for \$17,988.00 stock # 2568453 it looks clean it's dark blue check it out, phil stalling has a lot of interesting cars to check out!!!! look at their inventory, (fyi I LOVE 1962 chevy full size cars; I love impala's but prefer a belair, or biscayne....)

	Date/Time	Sender	Recipient	Subject	Content
6	July 11, 2015 4:04 PM	Mace	BAKER	Housing	bro like I told you go to www.POWERGM.com the truck is a 2008 GMC Sierra the stock # is 147086B, the price is \$13,990.00 it is a crew cal SLE trim package lokk at it and tell me what you think. It's a great price, and it can be BRUTUS 2!!!! When you look at the description cut and paste the add and send it my way I cant look at the pictures, but I can read the description! I will do a 5" front, 7" rear drop on it! It'll look sweet!!!! The other vehicle I'd like to have for me is the 2009 GMC Yukon SLE that is in Canton @ Capital Motors (CAPITALMOTORS.com) it is a 1 owner truck, it is silver look up that description and send it to me also please, the price is good on it as well @ \$14,995.00. At those prices I think I can have two vehicles that we can hook up in our design theme for a reasonable price while maintaining the high end appearance. I would like it if you'd go on craigs list and looked for an 2005, or 2006 mustang with a v6 that we can grab for 8500.00 or less. I would also be interested in any 1999 to 2004 mustang to do some really cool engine swaps.... [portion omitted]
7	July 11, 2015 7:21 PM	Mace	BAKER	Good Morning (Part 2)	Private seller in the youngstown area.... 2004 chevy SSR with 46k miles, \$23,500.00 obo! XXX-XXX-9233 call and ask if still available!!! Also, 2008 Dodge Challenger SRT8 looks to be orange low miles, \$26,500.00 obo....XXX-XXX-7051, call and ask if still available, again projects that are reasonable, yet still look hi-end! please read these emails! and look into this! these are private sellers,

A. The Key Bank Account Transactions

- b. On or about the dates set forth below, BAKER issued and caused to be issued the KeyBank Official Checks set forth below in the amounts set forth below, which were drawn on the KeyBank Account and made payable to the payee set forth

below, to purchase the vehicles set forth below for BAKER and Mace, each issuance constituting a separate act in furtherance:

	DATE	CHECK #	AMOUNT	PAYEE	VEHICLE
1	July 28, 2015	26577326	\$61,229.95	Ron Marhofer	2013 Hyundai Equus
					2013 Buick Regal
2	August 5, 2015	26571657	\$43,336.81	Auto Nation	2015 Ford Mustang
3	August 5, 2015	26571658	\$43,864.98	Auto Nation	2015 Ford Mustang
4	August 12, 2015	26443249	\$48,173.74	Progressive Auto	2015 Dodge Challenger
5	August 13, 2015	26718915	\$43,904.58	Progressive Auto	2015 Dodge Ram

c. On or about July 28, 2015, BAKER issued and caused to be issued KeyBank Official Check No. 26577325, in the amount of \$50,000.00, which was drawn on the KeyBank Account and made payable to ROHRBAUGH.

d. On or about August 4, 2015, BAKER issued and caused to be issued KeyBank Official Check No. 26577333, in the amount of \$50,000.00, which was drawn on the KeyBank Account and made payable to ROHRBAUGH.

e. On or about August 4, 2015, BAKER issued and caused to be issued KeyBank Official Check No. 26577334, in the amount of \$50,000.00, which was drawn on the KeyBank Account and made payable to ROHRBAUGH.

B. The CSE Account Transactions

f. On or about August 3, 2015, BAKER issued and caused to be issued Key Bank Official Check No. 26675895 in the amount of \$150,000.00, which was drawn on the KeyBank Account and made payable to Chanley Holdings.

g. On or about August 3, 2015, BAKER deposited and caused to be deposited Key Bank Official Check No. 26675895 in the amount of \$150,000.00 and made payable to Chanley Holdings into CSE Federal Credit Union account ending in

X9253, which was jointly owned by “Chanley Holdings” and “Terris C. Baker” (the “CSE Account”).

h. On or about September 15, 2015, BAKER issued and caused to be CSE Federal Credit Union Cashier’s Check No. 289204 in the amount of \$37,474.76, which was drawn on the CSE Account and made payable to Progressive Auto Group, to purchase a 2013 Nissan Armada for Mace and BAKER.

All in violation of Title 18, United States Code, Section 1956(h).

COUNT 5
(Filing False Tax Return, 26 U.S.C. § 7206(1))

The Grand Jury further charges:

17. The factual allegations contained in paragraphs 1 and 3 of the Superseding Indictment are re-alleged and incorporated by reference as if fully set forth herein.

18. Atty. Robert J. Rohrbaugh II LLC (“Rohrbaugh LLC”) was a limited liability company organized under the laws of the State of Ohio on or about July 13, 2009. ROHRBAUGH was the registered agent and sole member of Rohrbaugh LLC. Rohrbaugh LLC filed its income taxes for the calendar year 2015 using a U.S. Income Tax Return for an S Corporation, Form 1120S (“Form 1120S”). Rohrbaugh LLC was required to report on the Form 1120S all of its business income and expenses.

19. ROHRBAUGH filed his and his spouse’s income taxes for calendar year 2015 using a U.S. Individual Income Tax Return, Form 1040 (“Form 1040”). As the sole member of Rohrbaugh LLC, ROHRBAUGH was required to report Rohrbaugh LLC’s ordinary business income and loss, as reported on the Form 1120S, on his Form 1040.

20. On or about March 24, 2016, in the Northern District of Ohio, Eastern Division, Defendant ROBERT J. ROHRBAUGH, II, a resident of Canfield, Ohio, who was married, did

willfully make and subscribe, jointly with his spouse, a United States Individual Income Tax Return (Form 1040) for the calendar year 2015, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, and which Defendant ROBERT J. ROHRBAUGH, II did not believe to be true and correct as to every material matter in that, as he then and there well knew and believed, the return understated his total income on line 22 by failing to report income Defendant ROBERT J. ROHRBAUGH, II had that year, and that he knew that in fact his reported total income was false and that his actual total income substantially exceeded the amount reported.

In violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL.

Original document - Signatures on file with the Clerk of Courts, pursuant to the E-Government Act of 2002.